

**Health Insurance Portability and Accountability Act Fund**  
**Balance Sheet - Statutory Basis**

June 30, 2003  
 (Amounts in thousands)

	<u>2003</u>	<u>2002</u>
<b>ASSETS</b>		
Cash and short-term investments.....	\$ 16,479	\$ 15,993
Receivables, net of allowance for uncollectibles:		
Due from federal government.....	1,726	2,337
Total assets.....	<u>\$ 18,205</u>	<u>\$ 18,330</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable.....	\$ 3,748	\$ 930
Accrued payroll.....	25	9
Total liabilities.....	<u>3,773</u>	<u>939</u>
Fund balance:		
Designated for specific purpose.....	14,432	17,391
Total fund balance (deficit).....	14,432	17,391
Total liabilities and fund balance.....	<u>\$ 18,205</u>	<u>\$ 18,330</u>

**Health Insurance Portability and Accountability Act Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis**

Fiscal Year Ended June 30, 2003  
 (Amounts in thousands)

	2003	2002
<b>REVENUES AND OTHER FINANCING SOURCES</b>		
Revenues:		
Federal grants and reimbursements.....	\$ 23,473	\$ 5,429
Total revenues.....	<u>23,473</u>	<u>5,429</u>
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other financing sources.....	<u>23,473</u>	<u>5,429</u>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Expenditures:		
Administration and finance.....	66	-
Health and human services.....	<u>26,254</u>	<u>7,988</u>
Total expenditures.....	<u>26,320</u>	<u>7,988</u>
Other financing uses:		
Fringe benefit cost assessment.....	112	50
Total other financing uses.....	<u>112</u>	<u>50</u>
Total expenditures and other financing uses.....	<u>26,432</u>	<u>8,038</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses.....	(2,959)	(2,609)
Fund balance (deficit) at beginning of year.....	<u>17,391</u>	<u>20,000</u>
Fund balance (deficit) at end of year.....	<u>\$ 14,432</u>	<u>\$ 17,391</u>